M

# FOR MYSORE STATE

Revenue **(194- ) Department.**

1950.

Rt. **SERIES.**

**G.O. NO.** 125,

**Dated** 20th February 1950.

Above file
23/3/50

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## [Despatch Abstract.]

Tax - The Madras Entertainments Tax Act, 1939 - (Bellary) Bellary Taluk and Town - Drama staged by Raghava Memorial Association - Exemption - Granted.

REVENUE DEPARTMENT
Subject.
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M.E.T. ACT 1939 - Bellary Taluk and Town - The Raghava Memorial Association - Drama on 8:10;1949 - Exemption from payment of tax - Granted under Sec.8(2) by the D.C.T.O - Ratification - Requested.

Madras: Bd's Ref.D.2412/49 Dt. 12--1--1950

Md. S.M. Hussain,
Secretary, Commercial Taxes, Bd. of Revenue.
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Sri V.H. Kudva, I.C.S.,
Commissioner of Commercial Taxes.

Read:- From the D.C.(H) R. F.22/49 dated 13-12-49

REFERENCE:-

Submitted to the Government.

2. The Raghava Memorial Association, Bellary presented an application to the Hon'ble Minister for Finance, under whose presidentship a drama called 'Bruhannda' was enacted at Bellary on 8-10-1949, requesting exemption from payment of Entertainment Tax under Sec.8(2) of the M.E.T. ACT 1939 for the said drama. It is reported that the Hon'ble Minister for Finance handed over the petition to the Commercial Tax Officer, Bellary and directed him to grant the exemption from payment of Tax. The C.T.O forwarded the petition to the D.C.T.O Bellary I for necessary action.

The D.C.T.O Bellary I granted exemption from payment of Tax for the drama under reference under Sec.8(2) of the Act. The D.C.T.Os have no power to grant exemption from payment of Entertainment Tax under Sec.8(2). As the Government only are empowered to grant exemption under Sec.8(2) the Board requests that the Government may be pleased to ratify the action of the D.C.T.O Bellary I.

3. A copy of the D.C's report and the connected records are submitted herewith for perusal and return. (A)

FOR SECRETARY (CT).

To The Secretary to Govt.,
Revenue Department / paras 1-3 only / with records.
Copy to Deputy Commissinner (North) / whole /

Dn/16.1.

P.T.O.

Copy of the letter from the D.C.(N) R.F.22/49 dated 13-12-1949.

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The Deputy Commercial Tax Officer, Bellary I, in his proceedings, M.E.T. Ex.2/49-50, dated 6-11-49, exempted a drama 'Bhuhannala' enacted at Bellary on 8-10-1949, from payment of Entertainment Tax. The sponsors of the Entertainment styled as "The Raghava Memorial Association" are stated to have presented an application to the Hon'ble Minister for Finance who was present at Bellary at the time, requesting for a general exemption under Section 8(2) in respect of the Entertainments to be held by them. The objects of the Association are set forth in the application of the Association addressed to the Government, at pages 1 to 3 of the M.E.T. Exemption File bearing No.2/49-50 (enclosed) (A)

The D.C.T.O Bellary I, reports that the HON'BLE Minister gave the petition presented to him, to the C.T.O Bellary with a direction to exempt the entertainment from payment of tax. In these circumstances, the D.C.T.O explains that he issued orders of exemption under Section 8(2). His order at pages 17 to 20 of the file (enclosed) may be perused.

I request that the exemption granted by the D.C.T.O may be got ratified as the D.C.T.O has no power to grant an exemption under Section 8(2).

/ true copy /

FOR SECRETARY (CT).

Dn/16.1.

Revenue Department.

Head: From the Board's Rc. Dep D. 2412/49 dated 12.1.50

G.O.Rt.No. 125 dated 20.2.50

Under Section 8(2) of the Madras Entertainments Tax Act, 1939, the Government exempt from liability to entertainments tax, the drama entitled 'Bruhannala' staged by the Raghava Memorial Association at Bellary on 8.10.49.

2. The exemption granted in para 1 above is subject to the following conditions:

(i) that not more than 25% of the gross proceeds are utilized towards expenses connected with the entertainment and that the accounts are checked by the Commercial Tax Officer concerned and

(ii) that full details of the amount collected, expenses incurred and the amount given to the Raghava Memorial Assn are furnished to the Commercial Tax Officer concerned within three weeks from the date of the performance under.

To the Right C.T.O.

D.To

2 Accts 4

Note

Exemption under Section 8(2)(L) can be granted only by Govt. The action of D.C.T.O in having exempted in above case under Section 8(4) ~~of the ACT~~ is ~~therefore~~ not correct. The question of ratifying the action of D.C.T.O ~~therefore does not arise~~ It is enough if Govt. sanction exemption under Sec 8(2). The draft order in ~~D~~ annexure is for approval. L.A and Finance may see before circulation.

To
1.2.50.
1/2/50.

4/2/50

L.A

Fin

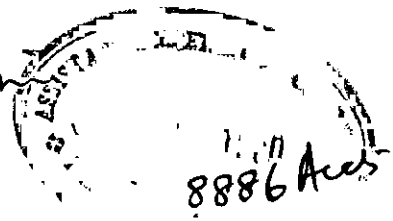
Memo 4011 IV/504
4.2.50

L.A Relpt.

Draft overleaf may be framed & the file framed as to Fin

7.2.50

7.2.50



Memo 5516 H/50-1
8-2-50

4011/50

The draft order on page 1 above may be accepted

DW
9.2.50

CSK
9/2/50

Rev Dept

Rec No 8886 Acct/50
9.2.50

To AS

The draft order on p/cable may now come.

L
10.2.50

KM
10/2/50.

KM
13/2/50

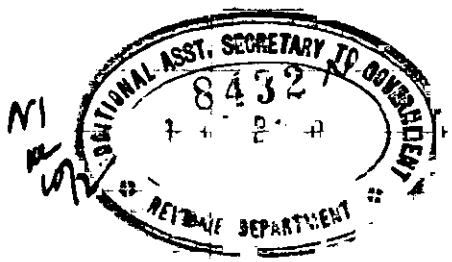
DS
AM/7.2

DS

MM

M.M. 16.2

Am (Fin)



Circular